

**STATE TAX COMMISSION
SPECIAL ITEMS AGENDA
February 15, 2022 Meeting**

Property Tax Exemption Section Items

EXEMPTION PROGRAM	CERTIFICATE NUMBER	COMPANY NAME	LOCAL UNIT	COUNTY	REASON	REQUESTED ACTION
PA 147 of 1992	N2016-038	Madison Ann Wheaton	City of Detroit	Wayne	PA 168 of 2021 amended the Neighborhood Enterprise Zone Act to specify that an application for the construction of a new facility could be filed after a building permit was issued if the area in which the new facility was located were designated as a neighborhood enterprise zone by the governing body of the local governmental unit in July 1996, instead of January 2016, and if the building permit were issued for that facility in October 2017, instead of August 2016 or August 2019. The applicant has filed an application and documentation evidencing the project completion.	The Department of Treasury is requesting approval of the application for a neighborhood enterprise zone certificate numbered N2016-038 with an effective date of December 31, 2021.
PA 147 of 1992	N2016-039	Arthur Dore	City of Detroit	Wayne	PA 168 of 2021 amended the Neighborhood Enterprise Zone Act to specify that an application for the construction of a new facility could be filed after a building permit was issued if the area in which the new facility was located were designated as a neighborhood enterprise zone by the governing body of the local governmental unit in July 1996, instead of January 2016, and if the building permit were issued for that facility in October 2017, instead of August 2016 or August 2019. The applicant has filed an application and documentation evidencing the project completion.	The Department of Treasury is requesting approval of the application for a neighborhood enterprise zone certificate numbered N2016-039 with an effective date of December 31, 2021.

EXEMPTION PROGRAM	CERTIFICATE NUMBER	COMPANY NAME	LOCAL UNIT	COUNTY	REASON	REQUESTED ACTION
PA 147 of 1992	N2016-040	Maxwell Grey Wheaton	City of Detroit	Wayne	PA 168 of 2021 amended the Neighborhood Enterprise Zone Act to specify that an application for the construction of a new facility could be filed after a building permit was issued if the area in which the new facility was located were designated as a neighborhood enterprise zone by the governing body of the local governmental unit in July 1996, instead of January 2016, and if the building permit were issued for that facility in October 2017, instead of August 2016 or August 2019. The applicant has filed an application and documentation evidencing the project completion.	The Department of Treasury is requesting approval of the application for a neighborhood enterprise zone certificate numbered N2016-040 with an effective date of December 31, 2021.
PA 147 of 1992	N2019-056	Wendall Rowe	City of Jackson	Jackson	A new certificate was issued by the State Tax Commission on October 14, 2019 with an effective date of December 31, 2019. The City of Jackson staff has confirmed that the new facility was substantially completed in 2019 and the certificate's effective date should have been December 31, 2018. The certificate holder has concurred and is requesting an effective date amendment.	Staff recommends that the request be granted, effective December 31, 2018.